

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF EAGLE GROVE, IOWA

DUE: December 1, 2014

16209900400000

Finanace Officer

210 East Broadway P.O. Box 165

Eagle Grove, IA 50533

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,179,770		1,179,770	1,129,006
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,179,770		1,179,770	1,129,006
Delinquent property taxes	0		0	0
TIF revenues	74,386		74,386	78,424
Other city taxes	338,195	0	338,195	361,344
Licenses and permits	33,436	0	33,436	33,925
Use of money and property	36,833	4,442	41,275	47,200
Intergovernmental	1,064,663	0	1,064,663	2,065,056
Charges for fees and service	636,913	1,212,949	1,849,862	1,930,000
Special assessments	0	0	0	0
Miscellaneous	233,833	79,904	313,737	194,150
Other financing sources	405,766	171,945	577,711	585,273
Total revenues and other sources	4,003,795	1,469,240	5,473,035	6,424,378
Expenditures and Other Financing Uses				
Public safety	979,635	0	979,635	1,090,092
Public works	726,322	0	726,322	757,279
Health and social services	0	0	0	0
Culture and recreation	505,036	0	505,036	537,517
Community and economic development	63,670	0	63,670	73,985
General government	160,737	0	160,737	165,230
Debt service	402,265	0	402,265	370,931
Capital projects	1,246,440	0	1,246,440	2,191,261
Total governmental activities expenditures	4,084,105	0	4,084,105	5,186,295
Business type activities	0	1,274,932	1,274,932	1,396,685
Total ALL expenditures	4,084,105	1,274,932	5,359,037	6,582,980
Other financing uses, including transfers out	293,448	204,705	498,153	507,273
Total ALL expenditures/And other financing uses	4,377,553	1,479,637	5,857,190	7,090,253
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-373,758	-10,397	-384,155	-665,875
Beginning fund balance July 1, 2013	1,472,970	675,129	2,148,099	2,379,560
Ending fund balance June 30, 2014	1,099,212	664,732	1,763,944	1,713,685
Note - These balances do not include \$ 6,255 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 3,006,657	Other long-term debt	\$ 0	
Revenue debt	\$ 1,320,908	Short-term debt	\$ 0	
TIF Revenue debt	\$ 12,500			
		General obligation debt limit	\$ 5,374,214	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		9-11-2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Susan Maier, Finance Officer		515	448-4343	
Signature of Mayor or other City official (Name and Title)			Date signed	
			8/29/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF EAGLE GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	636,368	363,899		132,438	47,065	0	1,179,770			1,179,770	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	636,368	363,899		132,438	47,065	0	1,179,770		T01	1,179,770	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	636,368	363,899		132,438	47,065	0	1,179,770			1,179,770	6
7	TIF revenues			74,386				74,386		T01	74,386	7
8	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	8,950	0	0	0	0	8,950	0	T19	8,950	13
14	Other local option taxes	0	329,245	0	0	0	0	329,245	0	T09	329,245	14
15	TOTAL OTHER CITY TAXES	0	338,195	0	0	0	0	338,195	0		338,195	15
16	Section B - LICENSES AND PERMITS	33,436	0	0	0	0	0	33,436	0	T29	33,436	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,987	1,050	0	0	1,086	0	5,123	4,442	U20	9,565	18
19	Rents and royalties	31,710	0	0	0	0	0	31,710	0	U40	31,710	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	34,697	1,050	0	0	1,086	0	36,833	4,442		41,275	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	539,835	0	539,835	0	B89	539,835	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	539,835	0	539,835	0		539,835	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EAGLE GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		357,776					357,776		C46	357,776	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	13,593	400	0	0	71,378	0	85,371	0	C89	85,371	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	13,593	358,176	0	0	71,378	0	443,147	0		443,147	60
61												61
62	Local grants and reimbursements											62
63	County contributions	33,488	0	0	0	0	0	33,488	0		33,488	63
64	Library service	8,629	0	0	0	0	0	8,629	0	D89	8,629	64
65	Township contributions		3,781	0	0	23,837	0	27,618	0	D89	27,618	65
66	Fire/EMT service	11,946	0	0	0	0	0	11,946	0	D89	11,946	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	54,063	3,781	0	0	23,837	0	81,681	0		81,681	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	67,656	361,957	0	0	635,050	0	1,064,663	0		1,064,663	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	681,454	A91	681,454	73
74	Sewer	0	0	0	0	0	0	0	531,495	A80	531,495	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A60	0	77
78	Airport	0	0	0	0	0	0	0	0	A01	0	78
79	Landfill/garbage	64,787	260,040	0	0	0	0	324,827	0	A81	324,827	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EAGLE GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	7,522	0	0	0	0	0	7,522	0	A94	7,522	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	55,782	0	0	0	0	0	55,782	0	A89	55,782	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	3,046	0	0	0	0	0	3,046	0	A89	3,046	92
93	Ambulance charges	175,474	0	0	0	0	0	175,474	0	A89	175,474	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	20,525	0	0	0	0	0	20,525	0	A03	20,525	98
99	Library charges	3,409	0	0	0	0	0	3,409	0	A89	3,409	99
100	Park, recreation, and cultural charges	46,328	0	0	0	0	0	46,328	0	A61	46,328	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	376,873	260,040	0	0	0	0	636,913	1,212,949		1,849,862	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	3,521	50,100	0	0	54,547	0	108,168	4,502	U99	112,670	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	13,658	U99	13,658	109
110	Sale of property and merchandise	20,365	550	0	0	0	1,700	22,615	1,600	U11	24,215	110
111	Fines	11,021	0	0	0	0	0	11,021	0	U30	11,021	111
112	Internal service charges	0	0	0	0	0	0	0	51,500	NR	51,500	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	reimbursements	9,271	32,158	0	50,000	0	0	91,429			91,429	114
115		0	0	0	0	600	0	600	8,644		9,244	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	44,178	82,808	0	50,000	55,147	1,700	233,833	79,904		313,737	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EAGLE GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,193,208	1,407,949	74,386	182,438	738,348	1,700	3,598,029	1,297,295		4,895,324	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	79,558	0	0	0	0	0	79,558	0	NR	79,558	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	26,485	615		224,108	0		251,208	171,945		423,153	127
128	Internal TIF loans and transfers in	75,000	0	0	0	0	0	75,000	0		75,000	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	181,043	615	0	224,108	0	0	405,766	171,945		577,711	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,374,251	1,408,564	74,386	406,546	738,348	1,700	4,003,795	1,469,240		5,473,035	132
133												133
134	Beginning fund balance July 1, 2013	328,055	538,006	87,407	27,305	390,497	101,700	1,472,970	675,129		2,148,099	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,702,306	1,946,570	161,793	433,851	1,128,845	103,400	5,476,765	2,144,369		7,621,134	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF EAGLE GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	418,388	187,465	0	0	0	0	605,853		E62	605,853	2
3	Purchase of land and equipment	23,162	0	0	0	16,428	0	39,590		G62	39,590	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	3,998	0	0	0	0	0	3,998		E89	3,998	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	43,223	6,182	0	0	0	0	49,405		E24	49,405	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	240,640	39,858	0	0	0	0	280,498		E32	280,498	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	291	0	0	0	0	0	291		E32	291	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	729,702	233,505	0	0	16,428	0	979,635			979,635	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF EAGLE GROVE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	17,921	301,161	0	0	0	0	319,082		E44	319,082	42
43	Purchase of land and equipment		0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	49,861	0	0	0	0	49,861		E44	49,861	48
49	Traffic control safety — Current operation	0	1,130	0	0	0	0	1,130		E44	1,130	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	19,400	0	0	0	0	19,400		E44	19,400	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	8,283	0	0	0	0	8,283		E81	8,283	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	6,646	0	0	0	0	0	6,646		E01	6,646	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	37,633	252,601	0	0	0	0	290,234		E81	290,234	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	23,569	8,117	0	0	0	0	31,686		E89	31,686	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	85,769	640,553	0	0	0	0	726,322			726,322	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF EAGLE GROVE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EAGLE GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	159,404	36,402	0	0	0	0	195,806		E52	195,806	122
123	Purchase of land and equipment	4,448	0	0	0	0	0	4,448		G52	4,448	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	3,765	0	0	0	0	0	3,765		E61	3,765	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	39,731	1,042	0	0	0	0	40,773		E61	40,773	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	139,456	34,835	0	0	0	0	174,291		E61	174,291	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	33,129	26,730	0	0	0	0	59,859		E03	59,859	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	24,801	1,293	0	0	0	0	26,094		E61	26,094	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	404,734	100,302	0	0	0	0	505,036			505,036	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	15,388	0	0	0	15,388		E89	15,388	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	1,500	4,000	36,065	0	0	0	41,565		E89	41,565	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	2,876	0	0	0	0	0	2,876		E50	2,876	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	3,305	536	0	0	0	0	3,841		E29	3,841	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,681	4,536	51,453	0	0	0	63,670			63,670	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EAGLE GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	15,218	1,033		0	0	0	16,251		E29	16,251	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	64,193	27,313		0	0	0	91,506		E23	91,506	162
163	Purchase of land and equipment	9,230	0		0	0	0	9,230		G23	9,230	163
164	Elections — Current operation	1,910	0		0	0	0	1,910		E89	1,910	164
165	Purchase of land and equipment	0	0		0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	17,550	0		0	0	0	17,550		E25	17,550	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	6,842	5,234		0	0	0	12,076		E31	12,076	168
169	Purchase of land and equipment	0	0		0	0	0	0		G31	0	169
170	Construction	0	0		0	0	0	0		F31	0	170
171	Tort liability — Current operation	12,214	0		0	0	0	12,214		E89	12,214	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	127,157	33,580	0	0	0	0	160,737			160,737	176
177	Section G — DEBT SERVICE	0	0	33,335	368,930	0	0	402,265			402,265	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	33,335	368,930	0	0	402,265			402,265	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets and Sewers	0	168,067	0	0	979,407	0	1,147,474			1,147,474	184
185	Museum	0	30,389	0	0	19,037	0	49,426			49,426	185
186	Capital Improvement fund purchases	0	0	0	0	49,540	0	49,540			49,540	186
187	Subtotal Regular Capital Projects	0	198,456	0	0	1,047,984	0	1,246,440			1,246,440	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	198,456	0	0	1,047,984	0	1,246,440			1,246,440	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,355,043	1,210,932	84,788	368,930	1,064,412	0	4,084,105			4,084,105	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EAGLE GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								679,735	E91	679,735	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							401,554		E80	401,554	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							0		E81	0	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EAGLE GROVE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								15,148	G89	15,148	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								171,945		171,945	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246	Self Insurance								6,550		6,550	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,274,932		1,274,932	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,355,043	1,210,932	84,788	368,930	1,064,412	0	4,084,105	1,274,932		5,359,037	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	218,448		0	0	0	218,448	204,705		423,153	255
256	Internal TIF loans/repayments and transfers out	0	0	75,000	0	0	0	75,000	0		75,000	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	218,448	75,000	0	0	0	293,448	204,705		498,153	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,355,043	1,429,380	159,788	368,930	1,064,412	0	4,377,553	1,479,637		5,857,190	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	103,400	103,400			103,400	263
264	Restricted	0	517,190	2,005	64,921	0	0	584,116			584,116	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	64,433	0	64,433			64,433	266
267	Unassigned	347,263	0	0	0	0	0	347,263			347,263	267
268	Total Governmental	347,263	517,190	2,005	64,921	64,433	103,400	1,099,212			1,099,212	268
269	Proprietary								664,732		664,732	269
270	Total ending fund balance June 30, 2014	347,263	517,190	2,005	64,921	64,433	103,400	1,099,212	664,732		1,763,944	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,702,306	1,946,570	161,793	433,851	1,128,845	103,400	5,476,765	2,144,369		7,621,134	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF EAGLE GROVE																												
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																						
Purpose										Amount paid to other local governments										Purpose										Amount paid to State									
Correction.....										M05 \$ 0										Highways.....										L44 \$ 0									
Health.....										M32 0										All other.....										L89 \$ 0									
Highways.....										M44 0																													
Transit subsidies.....										M94 0																													
Libraries.....										M52 0																													
Police protection.....										M62 0																													
Sewerage.....										M80 0																													
Sanitation.....										M81 0																													
All other.....										M89 \$ 80,259																													
Part IV	SALARIES AND WAGES																																						
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																						
																				Amount - Omit cents																			
Total salaries and wages paid.....																				Z00 \$		1,237,928																	
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																						
A. Long-term debt		Debt outstanding JULY 1, 2013 (a)		Debt during the fiscal year		Issued (b)		Retired (c)		Debt Outstanding JUNE 30, 2014		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		Interest paid this year (h)																			
1. Water utility		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0																			
2. Sewer utility		1,457,967		0		137,059		0		1,320,908		0		0		0		0		34,886																			
3. Electric utility		0		0		0		0		0		0		0		0		0		0																			
4. Gas utility		0		0		0		0		0		0		0		0		0		0																			
5. Transit-bus		0		0		0		0		0		0		0		0		0		0																			
6. Industrial Revenue		0		0		0		0		0		0		0		0		0		0																			
7. Mortgage revenue		0		0		0		0		0		0		0		0		0		0																			
8. TIF revenue		87,500		0		75,000		0		12,500		0		0		0		0		0																			
9. Aquatic-LOST		1,955,000		0		110,000		1,845,000		0		0		0		0		0		80,848																			
10. DD#94-2012 Projects		1,245,000		0		150,000		1,095,000		0		0		0		0		0		27,333																			
11. Aquatic -REC loan		99,990		0		33,333		66,657		0		0		0		0		0		0																			
12.		0		0		0		0		0		0		0		0		0		0																			
13.		0		0		0		0		0		0		0		0		0		0																			
14.		0		0		0		0		0		0		0		0		0		0																			
Total long-term debt		4,845,457		0		505,392		3,006,657		12,500		1,320,908		0		143,067																							
B. Short-term debt		Amount - Omit cents																																					
Outstanding as of JULY 1, 2013		61V \$ 0																																					
Outstanding as of JUNE 30, 2014		64V \$ 0																																					
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																						
	Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																																						
Actual valuation -- January 1, 2012																																							
\$ 107,484,286 x .05 = \$ 5,374,214																																							
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014																																						
	Amount - Omit cents																																						
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																													
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01 \$ 200,112		W31 \$ 0		W61 0		1,570,087		1,770,199																													
REMARKS		V98																																					